

**ASSESSMENT APPEALS BOARD MINUTES  
COUNTY OF SAN LUIS OBISPO  
STATE OF CALIFORNIA**

Friday, October 24, 1997

The Assessment Appeals Board of the County of San Luis Obispo, State of California, met in regular adjourned session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

**PRESENT:** Appeals Board Members Mr. Tom Baron, Mr. Harry Yasumoto, and  
Chairman David Juhnke

**ABSENT:** Appeals Board Member None

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Dick Frank, Assessor, and Ms. Linda Trahey, Ms. Lesa Gofourth-Silva, Ms. Vicki Fleming, Mr. Rod Hallin, Ms. Barbara Edgington, Ms. Ingrid Warren and Ms. Charron Sparks, Deputy Assessor's, are present and sworn.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. **Mr. Jerry Johnson:** discusses his previous appeal with the Board, states he feels he was lied to by the Board; the County owes him money, and he will get the money the County cheated him out of. No action taken.

**Application Nos. 1995-185 and 1996-164,** Union Oil Company of California, APN # 092,401,005 and 092,401,011, are presented. Mr. Edward H. Everett, Representative for Union Oil Company, is present and sworn. The Assessor presents the stipulation agreed to by himself and the Applicant, and asks the Board to approve the stipulation. **Matter is fully discussed and thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron and unanimously carried, the stipulation is approved as presented and the Chairperson on instructed to sign same.** (The stipulation does not have a place for the Chairperson's signature)

**Application Nos. 1996-222 and 1997-2,** Robbin L. Tidwell, APN #034,431,038 are presented. Ms. Tidwell is present and sworn. Ms. Vicki Fleming, Deputy Assessor, corrects the land value for the 1997-98 Regular Roll to read \$104,400; describes the property, and recommends holding the values for the 1996-97 Supplemental Roll, with a date of value of November 27, 1996, as follows: land at \$102,500; improvements at \$86,000; for a full value of \$188,500. Ms. Fleming presents the Assessor's case (**Assessor's Exhibit A - Appraisal/Cost Approach**). Ms. Tidwell presents her case, (**Applicant's Exhibit 1 - Supplemental Tax Bill**) explains the values based on a January 2, 1997 letter from John of the Assessor's Office, and those are the values to be enrolled. Ms. Fleming presents **Assessor's Exhibit B - Construction Cost Breakdown.** Ms. Tidwell explains the road was already in when she purchased the property and the value should be \$0 and, the value of the Built-ins should be \$0, they were included in the cost of the home. Mr. Yasumoto suggests the Assessor's staff and Ms. Tidwell meet to present all her receipts showing her costs, with Mr. Baron agreeing. Mr. Frank asks if an interior inspection would be possible with Ms. Tidwell objecting to an interior inspection; states she will only bring pertinent receipts to her meeting with the Assessor's staff. A motion by Mr. Yasumoto to continue the hearing so the Applicant can meet with the Assessor, is discussed. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, and unanimously carried, Application 1996-222 is continued to the November 14, 1997 meeting date at 9:00 a.m..** Clerk asks if the motion should include the 1997-2 application with the Board agreeing. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron and unanimously carries, the Board amends the prior motion to continue this hearing to November 14, 1997, to include Application No. 1997-2 to allow the Assessor's staff and the Applicant can to meet.**

**Application No. 1997-9**, Desimoni Investors, APN #052,162,016 and 052,162,017, are presented. Mr. Edward Gingrich, Agent, is present and sworn. Ms. Warren describes the property and recommends holding the Roll Values, with the date of value of July 16, 1997, as follows: for the 1997-98 Regular Roll Year, APN # 052,162,016, land at \$3,100,000, improvements at \$3,760,000, for a total value of \$6,860,000; APN #052,162,017, land at \$200,000, improvements at \$440,000, for a total value of \$640,000. Mr. Gingrich presents his case (**Applicant's Exhibit 1 - Agent's Authorization, Breakdown of Revenue and Expenses for Parcels and Lease Summary**); and, discusses leases in the center. Discussion regarding the use of current market rents occurs, with Mr. Olpin reading from the *Dennis court case*, which states that current market rents must be used. A discussion occurs regarding whether the applicant has overcome the burden of proof, with the Assessor stating he doesn't feel he has, but volunteers to present their case. Ms. Warren presents the Assessor's case (**Assessor's Exhibit A - Appraisal Comparable , Exhibit B - Photoboard, and Exhibit C - Cover sheet** ). Ms. Edgington explains how the two parcels were created, Chairperson Juhnke suggests the applicant needs to correct the legal description; further suggests the applicant agree to continue this matter to a date to be set and agree to sign a Waiver of Time, with Mr. Gingrich agreeing. **Thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, Application No. 1997-9 is continued to March 20, 1997 at 9:00 a.m..**

**Application No. 1995-196 and 1996-135**, Caroline Scott, APN #026,241,014 and 026,241,019, is presented. This hearing was continued from August 22, 1997 hearing date, Chairperson Juhnke reminds Ms. Scott that she is still under oath. Ms. Scott states she has received nothing from the Assessor's Office since their meeting, with Mr. Frank presents a letter his office sent to Ms. Scott (**Assessor's Exhibit 3 - Letter to Ms. Scott and stipulation**) Ms. Scott states she did receive that letter; states she will not discuss the 1997/98 Roll Year. Chairperson Juhnke suggests discussing the stipulation with Assessor's staff, which she agrees to do. Chairperson Juhnke continues this matter to later this morning to allow Ms. Scott and the Assessor's staff to meet.

The Clerk presents the minutes of the September 26, 1997 hearing for approval. **Thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, the minutes for September 26, 1997 are approved as presented and the Chairperson is authorized to sign same.**

The Clerk presents Application No. 1997-19, Mediq, Inc. for denial for non-completion. **Matter is fully discussed and, thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, and unanimously carried, Application 1997-19 is denied for non-completion.**

The Clerk presents a request to cancel the December 12, 1997 Assessment Appeal Meeting. **Matter is fully discussed and, thereafter on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, the December 12, 1997 Assessment Appeals Hearing is canceled.**

This being the time set for members, staff and/or Assessor to bring up items for discussion at the next scheduled meeting. Mr. Yasumoto questions if the Assessor's staff reports any structural problems they see with buildings around the County. Mr. Frank explains that his staff does not report structural problems or non-permitted items to the Planning Department. No action taken.

The Board resumes hearing **Application Nos. 95-196 and 1996-135**, Scott. Chairperson Juhnke questions if Ms. Scott agrees with the Stipulation presented. Ms. Scott indicates she disagrees with the stipulation and is not prepared to agree to figures on her 1997-98 Appeal; wants assurances that the information on each parcel number is correct, requests relief from penalties; suggests she is being taxed twice on fixtures that were included in the purchase of the property; and, questions what occurred with previous appeals that were filed in 1993. The Clerk reads from the minutes of the August 11, 1995 Assessment Appeals Board hearing, regarding denial of Application Nos. 93-290 and 93-291 and the hearing for Application Nos. 93-292, 93-293, and 94-167. Mr. Hallin presents **Assessor's Exhibit 4 - Summary Sheet**. Ms. Scott states she never received information on the Board's final decision on the 1993 appeals and did not see the minutes of that meeting. Chairperson Juhnke directs the Clerk to make copies of the Board Orders and Minutes from that hearing. Chairperson Juhnke asks Mr. Hallin to read into the record the amended stipulation. Mr. Hallin states the date of value is March 1, 1995 for the 1995/96 Regular Roll Year on APN #026,241,014, with the value as follows: Personal Property is \$26,509, with a 10% penalty of \$2,651, for a total value of \$29,160; and, Fixtures is \$9,000, with a 10% penalty of \$900, for a total value of \$9,900; on APN #026,241,019, the value of Personal Property and the Fixtures is \$0; for the 1996/97 Regular Roll Year, date of value of March 1, 1996, on APN #026,241,014, Personal Property

at \$25,945, Fixtures at \$9,000; on APN #026,241,019 Personal Property and Fixtures are \$0. Ms. Scott agrees to these figures. **Thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, the Board accepts the stipulation, as amended, for Application Nos. 95-196 and 96-135.**

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn to Friday, November 14, 1997 at 9:00 o'clock a.m. in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

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Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder and Ex-Officio Clerk of the Assessment Appeals Board

By: Deputy Clerk-Recorder

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